

BAKER & MCKENZIE

ATTORNEYS AT LAW

Baker & McKenzie LLP
2300 Trammell Crow Center
2001 Ross Avenue
Dallas, Texas 75201, USA

Tel: +1 214 978 3000
Fax: +1 214 978 3099
www.bakernet.com

STATEMENT

October 19, 2009

Mr. Ron Weaver, Chairman
Official Committee of Unsecured Creditors
of Superior Air Parts, Inc.
1365 Park Lane South
Jupiter, FL 33458

- to -

BAKER & MCKENZIE
Client Number: 24227484
Matter Number: 000006
Invoice Number: 23093453
IRS#: 36-2137456

FOR PROFESSIONAL SERVICES RENDERED AND EXPENSES INCURRED FOR THE
PERIOD ENDING SEPTEMBER 30, 2009, AS FOLLOWS:

Re: Plan Issues

TOTAL FEES	\$ 154,587.50
TOTAL EXPENSES.....	\$ 499.22
TOTAL AMOUNT DUE.....	\$ 155,086.72

For your convenience, you may send a *Wire Transfer* in payment of statements to:

Baker & McKenzie LLP – Master Account
Wells Fargo Bank
1445 Ross Avenue, Suite 4400
Dallas, TX 75202
Account No. 4121374128
Routing No. 121000248

Special Instructions: Include Registration/Matter Number, Invoice Number, Attorney Name

RE: Invoice #: 23093453

Baker & McKenzie LLP is a member of Baker & McKenzie International, a Swiss Verein

Exhibit D

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/16/09	Parham	Telephone conference with TAGs counsel.	.5
05/16/09	Parham	Begin review of plan.	.5
05/16/09	Schuler	Review of Disclosure Statement and Plan filed by Debtor with the bankruptcy court and noted all new aspects of Plan..	1.8
05/17/09	Parham	Review plan (.5); receipt of calls from APS counsel regarding same (.4).	.9

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/18/09	Parham	Meet with APS and then have committee call, in part with APS, regarding their plan.	3.8
05/18/09	Schuler	Exchanged multiple messages with and spoke twice with T. Gingerich regarding analysis to Committee under Debtor's proposed plan and reviewed subsequent analysis (0.6); preparation for meeting with APS (0.5); lengthy meeting with representatives of APS (3.3).	4.4
05/19/09	Parham	Telephone conference with APS counsel regarding status (.4); receipt of call from Lycoming counsel wondering about plan and status (.2).	.6
05/19/09	Schuler	Exchanged messages, and had telephone call with counsel for APS regarding plan negotiations.	.2
05/20/09	Parham	Review of cash flow analysis from APS (.5); consider strategy and options regarding plan options, liquidation, APS or others and conference with Schuler regarding same (.8).	1.3
05/20/09	Schuler	Reviewed information produced by APS with regard to projections (0.2); strategy session regarding pending issues with APS offer and related issues with TAG (0.2); reviewed e-mails concerning discussions on engine restrictions with APS offer (0.2); reviewed e-mail to TAG (0.1).	.7
05/21/09	Parham	Two telephone conferences with APS counsel (1.0); telephone conference with Debtor's counsel regarding status (.2).	1.2
05/22/09	Parham	Telephone conference with TAG counsel (.2); telephone conference with counsel for APS (.8); brief conference with Schuler regarding documents to be drafted (.1).	1.1
05/22/09	Schuler	Initial preparation of creditor's trust agreement and related agreements.	4.3

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/24/09	Parham	Review and revise draft plan.	3.4
05/24/09	Schuler	Continued preparation of creditors trust agreement and related research (2.3); exchanged emails with counsel for APS (0.2); initial review of draft plan from APS (1.1).	3.6
05/25/09	Parham	Further review and revision of plan and creditors' trust agreement.	3.8
05/25/09	Schuler	Continued preparation of creditors trust agreement (1.8); review of proposed terms for engine sale (0.3); review of recent pleadings related to stay relief requested by personal injury claimants for impact on proposed plan (0.2); continued review of proposed plan and proposed revisions thereto (0.7); initial preparation of agreement regarding engine transfer restrictions (1.1).	4.1
05/26/09	Parham	Review and revision of draft creditors trust agreement (.5).	.5
05/26/09	Schuler	Continued preparation of engine transfer restriction agreement and creditors trust agreement (3.2); performed related research in connection therewith (1.0); two telephone calls with counsel for APS regarding plan issues and related documents (0.3); brief call with T. Gingerich (0.1).	4.6
05/27/09	Parham	Telephone conference with Debtor's counsel (1.0); several calls with APS counsel regarding issues relating to their plan (1.5); telephone conference with APS counsel and Debtor's counsel regarding going forward, bid issue (.6); review and analysis of various alternatives and APS proposed modifications (1.0).	4.1

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/27/09	Schuler	Conference call with Debtor representatives regarding APS plan, thoughts on same and related items (1.0); reviewed updated claims analysis for purposes of evaluating proposed plan (0.4); multiple telephone calls with APS (1.5); reviewed e-mail from debtor regarding potential interested buyer (0.1); strategy sessions on plan issues (0.4); further analysis and revision of proposed plan (2.0).	5.4
05/28/09	Parham	Review APS comments to plan (.3); meeting with APS regarding revision of plan (4.7); review e-mail and conference with Schuler regarding additional modifications to engine program agreement (.2).	5.2
05/28/09	Schuler	Two telephone calls with T. Gingerich regarding additional analyses needed on potential creditor recoveries under plan scenarios (0.2); exchanged e-mails with S. Thomas regarding calculation of certain required plan payments (0.2); reviewed revised version of plan from APS and noted comments and made revisions thereto (2.2); reviewed comments from APS to proposed engine transfer agreement and made certain revisions (0.3); lengthy negotiation session with representatives of APS regarding proposed Plan and related agreements (5.1); revised plan documents and agreements to reflect understandings reached with APS and forwarded copies of same to APS, the Debtor and Committee members for review (2.1).	10.1

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
05/29/09	Schuler	Extensive markup of proposed plan documents and had multiple calls with C. Dedmon regarding same (2.5); exchanged e-mails with APS and had several telephone calls with same regarding plan documents and lack of response from debtor's counsel (0.4); two telephone call with financial advisors regarding analysis of plan scenarios (0.5); reviewed proposed scenarios (0.3); strategy session regarding action items over next few days (0.3).	4.0
05/30/09	Parham	Email to debtor's counsel and APS counsel regarding plan documents, comments.	.2
06/01/09	Parham	Telephone conference with APS counsel who called regarding status (.4) ; conference with Schuler regarding hearing and strategy (.3); two telephone conferences with TAG's counsel (.4); consider case strategy (.4).	1.5
06/01/09	Schuler	Exchanged emails regarding debtor's proposed bid procedures motion and order and initial review of same (0.9); exchanged emails with debtor regarding lack of conformity to proposed plan sent on Friday (0.1); multiple conference calls with counsel for APS regarding pending issues (0.4); further e-mails and conference call with C. Dedmon regarding proposed revisions to engine restriction agreement, multiple calls with counsel for APS regarding engine program and extensive revision of proposed agreement (1.9); conference call with financial advisors regarding status of analysis (0.2).	3.5
06/02/09	Parham	Telephone conference with Steve Roberts and Chester Salomon (1.0); telephone conference with APS counsel (.3).	1.3

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
06/02/09	Schuler	Reviewed e-mails from Debtor regarding status of review of proposed APS plan (0.2); multiple telephone calls and e-mails exchanges with counsel for APS and separate calls with C. Dedmon regarding plan and related documents and continued revision of plan documents (2.4); conference call with Debtor and TAG regarding proposed plans and bid procedures (1.0); continued review of bid procedures motion and order and performed extensive revision to same (1.1).	4.7
06/03/09	Parham	Receipt of call from APS counsel regarding status (.2); e-mail exchange with debtor's counsel regarding certain plan provisions (.3); e-mail exchange with debtor's broker (.1).	.6
06/03/09	Schuler	Exchanged multiple e-mails with APS and C. Dedmon regarding revisions to proposed engine agreement and revised accordingly (0.4); reviewed e-mails with Debtor's counsel regarding thoughts on APS deal (0.2).	.6
06/04/09	Parham	Telephone conference with APS counsel regarding status (.6); telephone conference with debtor's counsel regarding APS, new bidders (.5); telephone conference with APS counsel regarding status at end of day, debtor's response on offer (.5).	1.6
06/04/09	Schuler	Reviewed analysis by Debtor of APS offer and related spreadsheets and subsequent e-mails to financial advisors regarding same (0.3).	.3
06/05/09	Parham	Review latest comments from APS on plan and e-mail question related thereto to Lain Faulkner(.3); telephone conference with APS counsel (.4).	.7

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<u>Date</u>	<u>Name</u>	<u>Description</u>	<u>Hours</u>
06/07/09	Parham	Review e-mail from Roberts regarding various analysis and e-mail to him regarding issues he had raised with APS purchase price adjustment (.4); e-mail Duane Brescia regarding final engine agreement (.1).	.5
06/07/09	Schuler	Reviewed and exchanged e-mails related to Debtor's analysis of APS offer and numbers involved.	.3
06/08/09	Parham	Telephone conference with APS counsel (.3); review e-mail from Debtor's counsel regarding analysis and forward to Lain Faulkner for comment (.1); review and respond to various e-mail from S Roberts with questions regarding Lain Faulkner analysis (.3); telephone conferences with S Thomas regarding additional refinements to analysis based on his conversation with debtor (.4); additional telephone conferences with Steve Thomas regarding projections (.4); review e-mail from SRoberts and TAG counsel regarding plan provisions (.2).	1.7
06/08/09	Schuler	Multiple calls with S. Thomas and T. Gingerich regarding analysis of competing plan scenarios and reviewed revised versions after consultation with K. Abercrombie (0.8); reviewed revised bid procedures from D. Brescia (0.8); exchanged e-mails with Debtor regarding claims against TAG and related arguments with regard to negotiation of plan (0.2).	1.8
06/09/09	Parham	Telephone conference with S Thomas (.2); review liquidation analysis and consider strategy for settlement meeting (.5); telephone conference with S Roberts preparatory to meeting (.3).	1.0